Record Retention Schedule

Articles of Incorporation Permanent Annual financial statements including financial statements and compliance audit reports By-Laws and all amendments thereon Permanent Business Licenses Permanent Correspondence - General 6 years - Legal Permanent - Members or constituents 6 years Federal, state and local exemption applications including related correspondence Minutes of the Board of Directors and any committee with similar responsibilities Permanent Training Manuals Permanent INSURANCE RECORDS Insurance policies 6 years Settled insurance claims 3 years TAX RETURNS Income tax and informational (990, 5500) Permanent Other federal/state forms (1099s, 1096, 942, etc. Payroll taxes - W2 and W3 - Form 941 6 years - State withholding forms - State withholding forms - State unemployment returns 6 years - State unemployment returns 6 years - Testing and compliance documentation for employee benefit plans Permanent Permanent Permanent Permanent 6 years 7 State unemployment returns 6 years 6 years 6 years 7 State unemployment returns 6 years 8 Permanent 9 Pe	ORGANIZATIONAL RECORDS	
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documentation, pay history and related 6 years (after termination of employment)	Employment contracts or similar	
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information and payroll election form for	
benefits including:	
- Pension	
- Health coverage	
- Other benefits	
Federal forms (W-4, I-9, etc.)	6 years
Garnishment agreements and related	6 years after completion
correspondence	
Summary Annual Reports	Permanent

ACCOUNTING RECORDS	
Annual budgets and approved revisions	3 years
thereon	
Bank reconciliations	3 years
Bank statements and related cancelled checks,	6 years
bank credits and debits	
Books of original entries, such as	
- Cash receipts/Accounts Receivable	6 years for all
- Cash disbursements/Accounts Payable	
- Sales	
- Purchases	
Chart of Accounts	6 years
Contracts, leases and similar agreements –	6 years (after disposition of asset)
relating to purchase and sale of assets	
Depreciation records	6 years
General and subsidiary ledgers	6 years
Internal and interim financial statements	6 years
Investment custodial and advisory statements	6 years
Vendor invoice and other supporting	6 years
documentation	